

SUPPLIER OF DIESEL FUEL TAX RETURN

		YOUR ACCOUNT NO.

BOARD USE ONLY

RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6161**

MAKE CHANGES
TO NAME OR
ADDRESS
IF INCORRECT

**READ INSTRUCTIONS
BEFORE PREPARING**

As a supplier of diesel fuel in California, you are required to report all imports, exports, blending, and terminal rack removals of diesel fuel in this state. You are also required to report all imports, exports, and sales of jet fuel or kerosene.

		REPORT WHOLE GALLONS ONLY
1. Gallons for which tax applies or refund due (<i>enter from Tax Computation Worksheet section C, line 3</i>)	1.	
2. Rate of tax per gallon	2.	\$.18
3. Amount of tax due or refund claimed (<i>multiply line 1 by line 2. Enter amount of refund as a negative number.</i>)	3.	\$
4. Penalty (<i>multiply line 3 by 10% (0.10) if payment made after due date shown above</i>)	4.	\$
5.	5.	\$
6. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED (<i>add lines 3, 4, and 5 if tax is due. If claiming a refund, enter the amount from line 3 as a negative number.</i>)	6.	\$

CERTIFICATION

I hereby consent to disclose and authorize the Board to release, as necessary, certain otherwise confidential transaction information regarding volumes, invoice numbers, bills-of-lading, locations, dates, or method of delivery of reportable products to any person identified by me in this return as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this return.

I hereby certify that this return, including all accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER ()	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.

Always write your account number on your check or money order.

Make a copy of this document and the accompanying schedules for your records.

TAX COMPUTATION WORKSHEET

This worksheet should be used to help you complete your return and calculate the tax due. Do not send this worksheet with your return.

SECTION A. TAXABLE TRANSACTIONS	FROM SCHEDULE	A DIESEL
1. Fuel removed subject to tax <i>(enter from Schedule 5)</i>	5	
2. Untaxed products blended with, or added to fuel, resulting in a product which is used as, or is usable as a taxable fuel <i>(enter from Schedule 5W)</i>	5W	
3. Imports below the terminal rack <i>(enter from Schedule 3X)</i>	3X	
4. Miscellaneous fuel transactions subject to tax <i>(enter from Schedule SO2A)</i>	SO2A	
5. TOTAL TRANSACTIONS SUBJECT TO TAX <i>(add lines 1 through 4)</i>		

SECTION B. TAX-PAID CREDITS	FROM SCHEDULE	A DIESEL
1. Tax-paid fuel exported <i>(enter from Schedule 13A)</i>	13A	
2. Tax-paid fuel sold to a consulate officer or employee by credit card <i>(enter from Schedule 13B)</i>	13B	
3. Tax-paid fuel sold to the United States Government <i>(enter from Schedule 13C)</i>	13C	
4. Tax-paid fuel sold for use on farms <i>(enter from Schedule 13D)</i>	13D	
5. Tax-paid fuel sold to exempt bus operators <i>(enter from Schedule 13E)</i>	13E	
6. Tax-paid fuel sold to train operators <i>(enter from Schedule 13G)</i>	13G	
7. Total other tax-paid credits <i>(enter totals from Schedules SO3A and SO4)</i>	SO3A SO4	
8. TOTAL TAX-PAID CREDITS <i>(add lines 1 through 7)</i>		

SECTION C. TAXABLE GALLONS COMPUTATION	
1. Total transactions subject to tax <i>(enter from section A, line 5)</i>	
2. Less: Total tax-paid credits <i>(enter from section B, line 8)</i>	
3. TAXABLE GALLONS <i>(subtract line 2 from line 1. This may be a negative amount. Enter this amount on line 1 on the front of the return.)</i>	

INSTRUCTIONS SUPPLIER OF DIESEL FUEL TAX RETURN

General Information

Suppliers of diesel fuel will use this tax return to remit the Diesel Fuel Tax on (undyed) diesel fuel. The Diesel Fuel Tax is imposed on the following activities: removal of diesel fuel from a refinery or terminal rack; importation of diesel fuel outside the bulk transfer/terminal system; removal or sale of diesel fuel to an unlicensed person unless there was a prior taxable removal, entry, or sale; and removal or sale of blended diesel fuel outside the bulk transfer/terminal system. All transactions involving these activities are subject to tax unless the transaction meets one of the exemptions provided in the Diesel Fuel Tax Law. Dyed diesel fuel is not subject to tax unless it is used to operate a motor vehicle on a highway, however it is subject to all of the reporting requirements applicable to undyed diesel fuel.

If you are interested in filing your Supplier of Diesel Fuel Tax Return electronically with the State Board of Equalization (Board), please contact the Fuel Taxes Division at 916-322-9669.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at: <http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>.

Filing Requirements

You must file a tax return with the Board reporting activities such as importing and exporting above and below the terminal rack, blending, and refinery or terminal rack removals of diesel fuel in this state on a monthly basis. You are also required to report jet fuel and kerosene imported, exported, and sold during the reporting period. The return and the remittance payable to the Board for the amount due must be filed on or before the last day of the calendar month following the reporting period to which it relates. Paying your tax or filing your return after the due date may result in interest and penalty charges. You must file a return even if no tax is due for the reporting period. Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page. **To prepare the return, you must first complete the applicable schedules and the Tax Computation Worksheet.**

Accountability

It is important that you report all transactions required by this return and supporting schedules. The Board will be comparing your total rack removals, as reported by terminals, against removals reported by you. Your imports of products will be compared to exports reported to the Board by other states. Dyed diesel fuel, jet fuel, and kerosene are reportable products on this return, even when there is no diesel fuel tax due upon removal or sale of these products. Failure to report fully may result in the Board contacting you to determine why your reports differ from reports submitted by third parties, such as the terminal operators.

Preparation of Schedules

There are two types of supporting schedules included with every Supplier of Diesel Fuel Tax Return; a standard Receipt Schedule and a standard Disbursement Schedule. You must select the appropriate schedule code from the Diesel Fuel Schedule Codes/Mode Codes list which is included with this return, and enter the schedule code for your activities on the Receipt or Disbursement Schedule, as indicated. In addition to a schedule code to describe the activity covered, you must select a product code for the type of product reported and enter the product code on the schedule. When more than one product type is to be reported on a given schedule, use a separate schedule. Photocopy additional schedules as required to report only one schedule code and one product code per page. For each schedule, complete the information in boxes (c) and (d) in the header of the schedule. Boxes (a) Company Name, (b) Account Number, and (e) Month/Year will be completed for you.

Preparation of Receipt Schedules

Enter (1) Carrier Name, (2) Carrier Federal Employer Identification Number (FEIN), (3) Mode (obtain from the Diesel Fuel Schedule Codes/Mode Codes list included with this return), (4) Point of Origin/Point of Destination [Enter the IRS Terminal Control Number (TCN). If the product is not received from a terminal, enter the two-character U.S. Postal Service abbreviation for the state of origin. (5) Acquired From (Seller's Name), (6) Seller's FEIN or Social Security Number (SSN) or Board account number if FEIN/SSN is not available, (7) Document Date (enter as mm/dd/yy), (8) Document Number (ticket number used by the importing vessel or barge), and (9) Net Gallons.

Preparation of Disbursement Schedules

The following applies to Schedules 5 through 13G. Enter (1) Carrier Name, (2) Carrier Federal Employer Identification Number (FEIN), (3) Mode (obtain from the Diesel Fuel Schedule Codes/Mode Codes list included with this return), (4) Point of Origin/Point of Destination [enter the IRS Terminal Control Number (TCN)], (5) Buyer's Name, (6) Buyer's FEIN or Social Security Number (SSN) or Board account number if FEIN/SSN is not available, (7) Document Date (enter as mm/dd/yy), (8) Document Number (shipping or bill of lading document issued by the Terminal Operator and used by the common carrier who is removing the fuel from the terminal rack), (9) Net Gallons, (10) Gross Gallons, and (11) Billed Gallons.

Special Rules for Claiming Exempt Sales Made by Credit Card at Cardlock or Retail Locations

When reporting sales made to exempt entities for which you are claiming credits on Schedules 13B through 13E, when the exempt purchaser has purchased the fuel at a cardlock or retail service station using an automated key card or credit card, you may elect to report the detail of each transaction, or you may report a summary amount for each customer for all transactions claimed during the reporting period. The summary must be reported by individual customer, not a single total for all customers. When entering individual retail sales onto the disbursement schedules, the information requested in Columns 5 through 8 and Column 11 is required. For summary information, only the information requested in Columns 5, 6, and 11 is required.

Summary Code Schedules

Summary code schedules are used to report transactions that are not required to be reported in detail on one of the schedules described. Use a Disbursement Schedule to report these summary items. For each summary code schedule, enter the schedule code, product code, mode code (the mode code on all summary schedules should be CE), and the total billed gallons.

Schedule S02A

Enter the total gallons of miscellaneous fuel transactions that are subject to tax, such as: (1) sales of diesel fuel to unlicensed suppliers above the terminal rack; (2) reporting diesel fuel on which a refund or credit was allowed that you reconvert to a taxable use; or (3) tax recoveries on bad debt losses previously claimed as a deduction. Enter the Column 11 totals on the Tax Computation Worksheet, section A, line 4.

Schedule S03A

Enter the total gallons of tax-paid diesel fuel you are claiming as other credits, such as: (1) tax-paid diesel fuel you used off-highway; or (2) fuel removed from a California terminal rack for which you paid the tax a second time to the state. Enter the Column 11 totals on the Tax Computation Worksheet, section B, line 3.

Add the Column 11 totals for Schedules S03A and S04 and enter the total on the Tax Computation Worksheet, section B, line 7.

Schedule S04

For bad debt write-off, enter the total tax-paid diesel fuel gallons that have been found worthless and charged off for income tax purposes.

Add the Column 11 totals for Schedules S03A and S04 and enter the total on the Tax Computation Worksheet, section B, line 7.

Schedule S05I

Enter the total gallons of all other tax-exempt diesel fuel removed from California terminal racks. Attach an explanation.

Preparation of the Tax Computation Worksheet

The Tax Computation Worksheet will assist you in calculating the tax due and completing your return. This worksheet should be kept with your records. Do not send the worksheet with your return. Add the totals of line 11 on the schedules for diesel fuel to determine the total gallons to be included on the worksheet.

A. Taxable Transactions

- Line 1.** Enter the total gallons of diesel fuel removed from California terminal racks that were subject to tax during the reporting period by adding the totals of line 11 from all disbursement schedules coded 5.
- Line 2.** Enter the total gallons of untaxed products blended with or added to diesel fuel resulting in a product which is used as or usable as diesel fuel by adding the totals of line 11 from all disbursement schedules coded 5W.
- Line 3.** Enter the total gallons of ex-tax diesel fuel imported into California below the terminal rack by adding the totals of line 11 from all receipt schedules coded 3X.
- Line 4.** Enter the total gallons of miscellaneous diesel fuel that are subject to tax by adding the totals of line 11 from all disbursement schedules coded S02A.
- Line 5.** Enter the total gallons of diesel fuel transactions that were subject to tax during the reporting period by adding lines 1 through 4. Also enter this total on section C, line 1 of the worksheet.

B. Tax-Paid Credits

- Line 1.** Enter the total gallons of tax-paid diesel exported below the California terminal racks by adding the totals of line 11 from all disbursement schedules coded 13A.
- Line 2.** Enter the total gallons of tax-paid diesel fuel sold to a consulate officer or employee by credit card by adding the totals of line 11 from all disbursement schedules coded 13B.
- Line 3.** Enter the total gallons of tax-paid diesel fuel sold to the United States Government by adding the totals of line 11 from all disbursement schedules coded 13C.
- Line 4.** Enter the total gallons of tax-paid diesel fuel sold to a person who uses the fuel for farming purposes by adding the totals of line 11 from all disbursement schedules coded 13D.
- Line 5.** Enter the total gallons of tax-paid diesel fuel sold to exempt bus operators by adding the totals of line 11 from all disbursement schedules coded 13E.
- Line 6.** Enter the total gallons of tax-paid diesel fuel sold to train operators by adding the totals of line 11 from all disbursement schedules coded 13G.
- Line 7.** Enter the total gallons of other tax-paid diesel fuel allowed to be taken as a tax-paid credit by adding the totals of line 11 from all disbursement schedules coded S03A and S04.
- Line 8.** Enter the total gallons of tax-paid diesel fuel transactions that were subject to a credit during the reporting period by adding lines 1 through 7. Also enter this total on section C, line 2 of the worksheet.

C. Taxable Gallons Computation

- Line 1.** Enter the total transactions subject to tax from section A, line 5.
- Line 2.** Enter the total tax-paid credits from section B, line 8.
- Line 3.** Enter taxable gallons by subtracting line 2 from line 1 (this may be a negative amount). Also enter this total on line 1 on the front of the return.

Preparation of the Return

Before completing the return, prepare the applicable receipt, disbursement, and summary schedules and the Tax Computation Worksheet.

- Line 1.** Enter the total gallons for which tax applies or a refund is due from section C, line 3 of the Tax Computation Worksheet.
- Line 2.** This is the current rate of tax for diesel fuel.
- Line 3.** Enter the amount of tax due or amount of refund claimed by multiplying line 1 by line 2. *If claiming a refund, enter the amount claimed as a negative number.*
- Line 4.** If you are paying your tax on line 3 after the due date shown on the front of this return, you will owe a penalty of 10 percent of the amount of the remaining tax due. Multiply the tax due on line 3 by 0.10 and enter here.
- Line 5.** If you are paying your tax on line 3 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 3 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here.
- Line 6.** Enter the total amount due and payable by adding lines 3, 4, and 5. *If claiming a refund, enter the amount of refund claimed from line 3 as a negative number.*

DIESEL FUEL SCHEDULE CODES/MODE CODES

Disbursement Schedules

5	Fuel Removed Subject to Tax
5W	Untaxed Products Blended with, or Added to Fuel, Resulting in a Product Which is Used as, or is Usable as, a Taxable Fuel
6F	Reportable Products Removed Not Subject to the Diesel Fuel Tax
7	Fuel Removed and Exported Tax Exempt
7D	Exports Above the Terminal Rack
7F	Exports Below the Terminal Rack
8	Fuel Removed and Sold to the United States Government Tax Exempt
10C	Fuel Removed and Sold to Exempt Bus Operators Tax Exempt
10I	Fuel Removed and Sold for Use on Farms Tax Exempt
10Y	Fuel Removed and Sold to Train Operators Tax Exempt
13A	Tax-Paid Fuel Exported
13B	Tax-Paid Fuel Sold to a Consulate Officer or Employee by Credit Card
13C	Tax-Paid Fuel Sold to the United States Government
13D	Tax-Paid Fuel Sold for Use on Farms
13E	Tax-Paid Fuel Sold to Exempt Bus Operators
13G	Tax-Paid Fuel Sold to Train Operators

Receipt Schedules

3A	Imports Above the Terminal Rack
3X	Imports Below the Terminal Rack

Summary Code Schedules

S02A	Miscellaneous Fuel Transactions Subject to Tax
S03A	Other Tax-Paid Credits
S04	Bad Debt Write-off
S05I	Other Exempt Removals

Mode Codes

B	Barge
CE	Summary Information
GS	Gas Station
J	Truck
PL	Pipeline
R	Rail
*RT	Removal from Terminal
S	Ship (Ocean marine vessel)

*RT - Removal from Terminal (other than by truck or rail) for sale or consumption.

A Supplier should use this code when a sale or transfer is made within the bulk transfer/terminal system to an unlicensed customer or when the removal is made from a vessel and the fuel will be consumed in the operation of the vessel.

Diesel Fuel Product Codes

The Diesel Fuel Tax is imposed on any liquid that is commonly or commercially known or sold as a fuel that is suitable for use in a diesel powered highway vehicle.

To obtain the latest information on any product codes or if you need help completing this form, please call us at 916-322-9669 or visit the Board's website at: <http://www.boe.ca.gov/sptaxprog/spftdmfuels.htm>.

(If additional space is needed, please photocopy the schedule before making entries.)

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(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]

(If additional space is needed, please photocopy the schedule before making entries.)

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) SCHEDULE CODE	(d) PRODUCT CODE	(e) MONTH/YEAR
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[illegible]